

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA**

In Re:)	CHAPTER 11
)	
MERCY HOSPITAL, IOWA CITY, IOWA)	CASE NO. 23-00623
<i>et al.</i> ,)	
Debtor.)	
)	
)	

**RESPONSE OF ALLERGAN AESTHETICS DIVISION OF
ABBVIE INC. TO OBJECTION TO ADMINISTRATIVE CLAIM**

Allergan Aesthetics Division of AbbVie Inc. (“Allergan”) by and through its undersigned counsel, responds in opposition to the Objection to Administrative Claim by Dan R. Childers as Trustee of the Mercy Hospital Liquidation Trust (the “Trustee”) and states as follows:

1. The Debtor is Mercy Hospital, Iowa City, Iowa, *et al.* (“Debtor”).
2. Allergan filed Administrative Claim #40002 in the amount of \$48,370.00 (the “Administrative Claim”).
3. The Administrative Claim of Allergan is based on invoices for goods that Allergan provided to Debtor within 20 days of Debtor’s Petition Date.
4. Pursuant to Section 503(b)(9) of the Bankruptcy Code, such invoices are entitled to an administrative priority.
5. The Trustee has objected to the Administrative Claim of Allergan on grounds that: (a) the Administrative Claim has either been paid or the Trustee’s advisor is still attempting to ascertain from the Debtor’s records whether the Administrative Claim has been paid; and (b) that the Administrative Claim is not supported by the requisite documentation.
6. The Trustee does not object to the Administrative Claim on any other grounds.

7. The Administrative Claim has not been paid. Allergan has diligently checked its records and confirmed that no payment has been received on the Administrative Claim or the invoices that make up the Administrative Claim.

8. The Administrative Claim is supported by the requisite documentation. A true and correct copy of the Administrative Claim is attached as Exhibit A. The last five pages of the Administrative Claim include copies of all of the unpaid invoices that make up the Administrative Claim.

9. Accordingly, contrary to the Trustee's Objection, Allergan has provided evidence of the priority status of the \$48,370.00 amount asserted with the Administrative Claim.

Prayer for Relief

ACCORDINGLY, Allergan Aesthetics Division of AbbVie Inc. respectfully requests that the Court:

- (a) Overrules the Trustee's Objection to the Administrative Claim of Allergan (Proof of Claim #40002) filed with Epiq Corporate Restructuring on February 23, 2024 [Dkt. # 740].
- (b) Allows the Administrative Claim of Allergan as an administrative priority claim, under Section 503(b)(9) of the Bankruptcy Code, in the total amount of \$48,370.00;
- (c) Grants such further relief that the Court deems just and equitable.

DATED: December 4, 2024

Respectfully submitted,

KOHNER, MANN & KAILAS, S.C.

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AbbVie Inc.

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